

**PUBLIC SESSION MINUTES**  
**North Carolina State Board of CPA Examiners**  
**April 23, 2018**  
**1101 Oberlin Road**  
**Raleigh, NC 27605**

---

**MEMBERS ATTENDING:** L. Samuel Williams, Jr., CPA; President: Arthur M. Winstead, Jr., CPA, Secretary-Treasurer; Cynthia B. Brown, CPA; Justin C. Burgess; Wm. Hunter Cook, CPA, and Michael H. Womble, CPA.

**STAFF ATTENDING:** Robert N. Brooks, Executive Director; David R. Nance, CPA, Deputy Director; Frank Trainor, Esq., Staff Attorney; Lisa R. Hearne, Communications Manager; Julia L. Mayo, Professional Standards Assistant; Jean Marie Small, Professional Standards Specialist; Buck Winslow; Licensing Manager; and Noel L. Allen, Esq., Legal Counsel.

**GUESTS:** Sharon Bryson, CEO, NCACPA; Shawana Karkouki, CPA, NCACPA; Nathan Standley, Esq., Allen & Pinnix, P.A.; Henry B. Mangum, Jr.; Fredrick Sharpless, Esq.; Charles Gregory Porter, CPA; Terri Sharpe; Judson T. Minyard, Jr.; Brenda Minyard; and Officer Ethan Patton, Raleigh Police Department.

**CALL TO ORDER:** President Williams called the meeting to order at 9:57 a.m.

**PUBLIC HEARING:** President Williams called the Public Hearing to order to hear Case No. C2016176 – Charles Gregory Porter, NC CPA No. 14605. Mr. Porter was present at the Hearing and was represented by Frederick K. Sharpless, Esq. David R. Nance, CPA; Charles Gregory Porter; Henry B. Mangum, Jr.; and Judson T. Minyard, Jr.; were sworn in and presented testimony. Mr. Porter played a video containing testimonials by Rick Kelly, Bill Jackson, and Derrick Kelly. Messrs. Williams and Winstead moved to enter Closed Session to discuss the case without the Executive Staff or the Staff Attorney present, but with Noel L. Allen, Esq., Legal Counsel, present. Motion passed. Upon re-entering the Hearing, Messrs. Burgess and Womble moved that North Carolina CPA Certificate No. 14605 issued to Charles Gregory Porter be revoked for three years (Appendix I). Motion passed with six (6) affirmative votes and zero (0) negative votes. The Public Hearing is a matter of public record.

**MINUTES:** The minutes of the March 21, 2018, meeting were approved as submitted.

**FINANCIAL AND BUDGETARY ITEMS:** The March 2018 financial statements were accepted as submitted.

**REPORT OF THE PROFESSIONAL STANDARDS COMMITTEE:** Ms. Brown moved and the Board approved the following recommendations of the Committee:

Case No. C2017136 - Joseph S. Atwell CPA- Approve the signed Consent Order (Appendix II).

Case Nos. C2017210-1 and C2017210-2 - Andrew K. Harris, CPA, PLLC - Approve the signed Consent Order (Appendix III).

Case Nos. C2017216-1 and C2017216-2 - Larry E. Carpenter, CPA, PA - Approve the signed Consent Order (Appendix IV).

Case Nos. C2017254-1 and C2017254-2 - Anthony M. Sclafani, CPA and Anthony M. Sclafani, CPA PC - Approve the signed Consent Order (Appendix V).

Case No C2017273 - Darren Brady, CPA - Approve the signed Consent Order (Appendix VI).

Case No. C2017289 - Neil Bernard McLean, CPA - Approve the signed Consent Order (Appendix VII).

Case No. C2018012 - Patrick J. Coleman, CPA - Approve the Signed Consent Order (Appendix VIII).

Case No. C2017261 - Victor L. Williams, CPA- Approve a Notice of Hearing for July 23, 2018, at 10:00 a.m.

Case No. C2017139 - Close the case without prejudice.

Case No. C2017310 - Close the case without prejudice.

Case No. C2018008 - Close the case without prejudice and with a Letter of Warning.

Case No. C2018052 - Close the case without prejudice.

Case No. C2018019 - Send the case to the Office of Administrative Hearings for mediation.

**REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE:** Mr. Burgess moved and the Board approved the following recommendations of the Committee:

**Transfer of Grades Applications** - The Committee recommended that the Board approve the following:

William Joseph Gruspier  
Kelly Ann Hanlon

Tyler Wilson Miles

**Original Certificate Applications** - The Committee recommended that the Board approve the following:

Ashley Anderson Adams  
Anthony Warner Allen  
Larry Daniel Allen  
Brian Russell Crutchfield  
Andrew Joseph Farris  
Victoria Garnett Ford  
Laura Beth Frazier  
Trevor Clay Gardner  
William Joseph Gruspier  
Lisa Kimberly Hall  
Kelly Ann Hanlon  
Allison Joyce Harden  
Carolyn Ann Harvey  
Rachel Suzanne Hebden  
Lindsay Marie Johnson  
Jonathan Nicholas Keller

Brittany Lynne King  
Evan Eugene Kropp  
Justin Michael Locklear  
Patricia Elizabeth Mann  
Sarah Frances McKinney  
Tyler Wilson Miles  
Tri Nhu Nguyen  
Alexander Hall Niblock  
Ricci Lee Pelland  
Bradley James Peterson  
Carter Thomas Roberts  
Zoe Alexis Scheller  
Josepha Segbefia  
Steven Braxton Sumner  
Ryan Christopher Sutton  
Kristin Vernelle Wilkerson

**Reciprocal Certificate Applications** - The Committee recommended that the Board approve the following:

Philip Emmanuel Bazikian  
Amanda Leigh Bergantino  
Bridget Jennifer Bergin  
Dennis Keith Berry  
Lakshminarayana Bhaskar  
Steven Howard Brown  
Georgette Liana Chastang  
Juan Carlos Cruz  
Michelle Gail D'Amico  
Lyman Douglas Dehner  
Karl Francis Fisher  
Keith Thomas Gearity  
Jacob Lawrence Green  
Brandon David Hall

Robert Alan Henry  
Paul Edward Huckle  
Russell Lowell Hunter  
Shaun Farhad Kazemian  
Marissa Ann Kenn  
Svitlana Mykolayivna Loomis  
Jeanne Louise Martin  
Laurel Provitola McAtee  
Terrance Mark McCaffery  
Jeffrey Brian Moore  
Iryna V. Moysova  
Terry Wayne Mullins  
Mary Therese Murphy  
Patricia Ann Nass

Jessica Sarah Neal  
Christopher Neal Parker  
Amelia Carrie Minna May Patel  
Larry Matthew Pritchett  
Marie Alexandra Quintana  
Samantha Shafiq Rabi  
Tory Jay Raether  
AnnMarie Renze  
Dennis Christopher Rippey  
Helene Roth  
Philip Ross Santner  
Joanne Marie Seward

Kshitija Prashant Shah  
Andrew Alexander Steel  
Robert Stockel  
Joseph Strawinski  
David Thomas Tunstall  
Aimee Lynne Turner  
Alan Erik Turovlin  
Theresa L. Walner  
Michelle Marie Wells  
Kara Lynn White  
Lisa Allen White  
Yuhui Zeng

**Temporary Permits** - The Committee recommended that the Board approve the following temporary permits that were approved by the Executive Director:

Theresa L. Walner, T10375  
Lyman Douglas Dehner, T10376  
Patricia Ann Nass, T10377  
Dennis Christopher Rippey, T10378  
Elaina Christine Brock, T10379  
Emlyn Marie Neuman-Javornik, T10380  
Candace Quanah Johnson, T10381  
Stavros Bakirtzis, T10382  
David Thomas Tunstall, T10383  
Steven Howard Brown, T10384  
Tony Lamar Rowland, T10390

David Michael Pickett, T10391  
Matthew Copeland Laney, T10392  
Meredith Scott Harris, T10393  
Ryan Patrick Trent, T10395  
E'Meka Shirrell Davis, T10396  
Megan Claire Hicks, T10397  
Edward Paul Thill, T10398  
Chad Bert Muhlestein, T10399  
Ryan Peter Petrone, T10400  
Melissa Van Acker Scanlon, T10401

**Reinstatements** - The Committee recommended that the Board approve the following:

Amy Elizabeth Wellman Barrett, #19635  
Minh Truong Graham, #29267

Sonia Michie Sesta, #35049  
Christy Alexander Tyndall, #18205

**Reissuance of New Certificate** - The Committee recommended that the Board approve the following applications for reissuance of new certificate:

Kelly Thornton Hughlet, #29609  
Yuliya Sergeyevna Morris, #37859

Chase Corbin Sommer, #41107

**Firm Registrations** - The Committee recommended that the Board approve the professional limited liability company, Jamie Jonas CPA, PLLC, that was approved by the Executive Director.

**Extension Requests** - The Committee recommended that the Board approve Joan E. Jones, NC CPA No. 39329, for extension for completion of CPE until May 25, 2018.

**Letters of Warning** - Staff reviewed the random CPE audits submitted by the individuals listed below which listed 2016 CPE taken between January 1 and June 30, 2017, without an approved extension. Staff recommended Letters of Warning for a first offense pursuant to 21 NCAC 08G .0406(b)(1). The Committee recommended that the Board approve staff recommendation:

Stuart Marc Kurtz, #38950

Meghan Colleen Seifert, #39989

The Committee recommended that the Board approve the requests to rescind the Letter of Warnings issued to the following individuals:

Koreen Herald Bennett, #35609

David K. Finby, #21578

**Examinations** - The Committee recommended that the Board approve the following staff-approved applicants to sit for the Uniform CPA Examination:

William Abee  
Christine Allen  
Drew Alley  
Alex Anderson  
Christopher Angiolino  
Christine Ascitto  
Lauren Aten  
William Austin  
Elizabeth Baccala  
Margaret Baird  
Ina Balentine  
Madison Ballard  
Alicia Barbour  
Elizabeth Bass  
Beth Baumunk  
Anthony Bechtel  
Emily Bedsole  
Benjamin Belk  
Gabriella Bellezza  
Sydney Bennett  
Shefali Bhalla  
Travis Blackmon  
Andrew Blalock  
Stephanie Blonchek

Lynn Bodine  
Emily Boggs  
Natalie Bolick  
Robert Bolin  
Julianna Bond  
Taylor Bonds  
Anthony Bui  
James Bumgardner  
Nicholas Bunner  
Stephanie Burgess  
Wendy Burnes  
Michael Caffarello  
Thomas Camp  
Alan Cardoso  
George Carter  
Xiaoyun Casella  
Justin Casey  
Jacob Casper  
Drew Caterinicchio  
Marina Chaconas  
Rashida Chang  
Anna Chapman  
Nicholas Clark  
Casey Cleffi

Tracey Clements  
Andrew Clukey  
Cody Collins  
Margaret Collins  
Marlen Collins  
Mark Comerford  
Amber Conley  
Lynn Couturier  
Monique Craig  
Tanesha Crewes  
Sherry Cribb  
Anthony Crisera  
Jenifer Crocco  
Georgia Cruthis  
Eva Cruz Rivera  
Brendan D'Amato  
Taylor Dahlstrom  
Adam Dailey  
Christopher Davidson  
Casey Davis  
Charles Davis  
Shelby Davis  
Adam Dedie  
Catherine Del Casino  
Lara Delfino  
Bridget Demery  
Jaclyn Derham  
Jackson Diab  
Allison Diaz  
Daniel DiLeone  
Maria Donahue  
Dwayne Dowden  
Brandon Dylewski  
Catherine Eastwood  
Mollie Eckert  
Brice Edwards  
Oscar Ehivue  
Kendall Einbinder  
Matthew Epley  
Kristen Ernest  
Rebecca Fillion  
Katherine Fitchett  
Miguel Flores

Chelsea Forman  
Daniel Fox  
Meredith Freeman  
Amanda Gadd  
Berta Galicia  
Karmen Gardner  
Rachel Gaster  
John Gibbens  
Janeane Gibson  
Sascha Gibson  
Brittney Godwin  
Kelly Gooderham  
Kelly Goodfellow  
Martha Goodman  
Ashley Gorman  
Danez Green  
Robert Gregar  
Cynthia Grose  
Monica Gutierrez-Altenhof  
Chelsi Haeefe  
Brittany Hamilton  
Michael Hardy  
Benjamin Harrison  
Ashley Hawkins  
Juan Hernandez  
Courtney Hickland  
Joshua Hinch  
Grace Hobson  
Claudia Holland  
Nicholas Holmes  
Elizabeth Holmgren  
Summer Holt  
Callie Houff  
Staci Huffman  
Candace Hughes  
Christopher Hui  
Brandon Hunter  
Mary Hutchings  
Ashton James  
David Jennings  
Daniel Jo  
Michael Johnsen  
John Johnson

Brenda Jones  
Shelby Jones  
David Joslin  
Diana Kao  
Zachary Kaspar  
Lauren Kelly  
Sarah Kent  
Heather Key  
Paul Kim  
Charles King  
Ashley Kirby  
David Kirk  
Thomas Klein  
Matthew Knott  
Laurie Komasara  
Kevin Koons  
Nikko Lairtoo  
Hannah Leahy  
Blake Lessard  
David Lesser  
Janelle Lewis  
Jodi Lewis  
Zhekang Li  
Brian Ligon  
Tyler Ligon  
Travis Lowman  
Elizabeth Magner  
Matthew Mahler  
Nicholas Massey  
Claire Mathias  
Patrick Maynard  
Robert McCarthy  
Zachary McCracken  
Madison McDonald  
Matthew McDonald  
Nicholas McDonald  
William McElveen  
Melissa McFall  
Ryan McMahan  
Addis Melesse  
Emily Mellnik  
Erica Merriman  
Zachary Merritt

Cameron Millett  
Ariel Mittleman  
Thanh Moco  
Harry Mohan  
Olivia Moody  
Elizabeth Moraites  
Melody Morgan  
Sarah Morgan  
April Morris  
Charles Mullens  
David Mullinax  
John Murray  
Jutoria Myers  
Lydia Mysnyk  
Taylor Niblock  
Karen Nicholas  
Timothy Nicolosi  
Evariste Ntirenganya  
Daniella Ognibene  
Hanna OLeary  
Albert Ong  
Margaret Orr  
Clare Orsega  
Bi Ou  
Sara Parkerson  
Cameron Parrish  
Deep Patel  
Caroline Paxton  
Lucas Pegram  
John Perez  
Kendall Peterson  
Bret Pittman  
Kaitlyn Porter  
Justin Powell  
Margaret Puckett  
Stephen Puckett  
Sheetal Puri  
Brian Reno  
Austin Rice  
Jasmine Richardson  
Taryn Richardson  
Brooke Richey  
Megan Ring

Jasmine Roach  
LeTeya Robinson  
Matthew Rodewald  
Richard Rodriguez  
Grace Rogers  
Wilson Roseman  
Anastasia Rusakova  
Jessica Saggus  
Brook Sakowski  
Kyle Salvaterra  
Marshall Sams  
Reyna Sawyer  
Kara Schell  
Allison Schill  
Anna Schoeman  
Jeanette Serena  
Anne Settlemyre  
Alan Sharpe  
Conner Shaw  
James Shoemaker  
Raven Simon  
Brie Sisak  
Cameron Smith  
ShaQuita Smith  
Shannon Spillane  
Daniel Stack  
Hannah Starkey  
Kerry Steed  
Allison Stevens  
Nicholas Steward  
Philip Stokes  
Jerrilyn Story  
Robert Straughn  
Samuel Straw  
Courtney Stroud

Shanique Sumter  
Christoph Taggart  
Yosef Teffera  
Travis Thaxton  
Jordan Thomas  
Casper Timberlake  
Jordan Towler  
Savannah Townsend  
Christopher Trevathan  
Gus William Trolle  
Sherry Truax  
Linda Tucker  
Olivia Turnbull  
Joshua Tyree  
Blake Underwood  
Meredith Underwood  
Laura Valdes  
Matthew VanDyne  
Jennifer Venuti  
Jayasri Vijayabhaskar  
Melissa Villarreal  
Kerry Walker  
Erica Walters  
Mary Waterer  
Stephanie Watts  
William Whittington  
Taylor Wiley  
Mitchell Woodard  
Miranda Wronecki  
Lauren Wystup  
Jonathan Yavorsky  
Alexander Zapalac  
Deyu Zeng  
Aaron Zerkel  
Elizabeth Zurawel

The Committee reviewed a hypothetical Exam application. The applicant believed that the limit on principles courses did not apply to them because their principles courses were taken as part of a graduate program. The Committee recommended that the Board disapprove the hypothetical.

The Committee reviewed a sample of emails from CPA Exam candidates.

**Firm Renewal and Peer Review Matters** – The firms listed below submitted a renewal or termination notice less than 60 days after the deadline. Staff recommended referral to the Professional Standards Committee. The Committee recommended that the Board approve staff recommendation:

Anthony & Tabb, P.A.  
Jason B. Creel, #35401  
Gerald M. Baggish CPA, #8647  
William K. Bailey CPA #30653  
J. Davis Blount, III, CPA PA  
James Davis Blount, #17475  
Paul L. Constantino CPA, #31863  
Anthony M. Gagliardi CPA, #36842

Earl Ray Honeycutt, Jr., #16744  
J K Jones CPA PC  
Jeffrey Kistler Jones, #34000  
Joseph Reid CPA PLLC  
Joseph Denard Reid, #36846  
Starling CPA  
James Linton Starling, #31705  
Amy D. Waddell CPA, #24457

**EXECUTIVE STAFF AND LEGAL COUNSEL REPORT:** - The monthly operational metrics and the Executive Staff report were provided.

**CLOSED SESSION:** Messrs. Cook and Womble moved to enter Closed Session to hear the report of the Personnel Committee and to discuss a Professional Standards case matter. Motion passed.

**PUBLIC SESSION:** Messrs. Cook and Winstead moved to re-enter Public Session. Motion passed.

**PERSONNEL COMMITTEE:** Mr. Womble moved and the Board approved the Report of the Personnel Committee.

**ADJOURNMENT:** Messrs. Cook and Winstead moved to adjourn the meeting at 2:21 p.m. Motion passed.

Respectfully submitted:

Attested to by:



Robert N. Brooks  
Executive Director



L. Samuel Williams, Jr. CPA  
President

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: C2016176

IN THE MATTER OF:

Charles Gregory Porter, CPA, #14605  
Respondent

BOARD ORDER

THIS CAUSE coming before the North Carolina State Board of Certified Public Accountant Examiners (the "Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing ("Hearing"), with a quorum present, the Board finds, based on the evidence presented at the Hearing on April 23, 2018, that:

FINDINGS OF FACT

1. The Respondent is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. The Board has jurisdiction over the Respondent and the subject matter of this action.
3. The Respondent received at least fifteen (15) days written notice of the Hearing. The notice was achieved by serving a Notice of Hearing by personal service, certified mail, or other method of delivery authorized by N.C. Gen. Stat. § 150B-38(c).
4. Venue is proper and the Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
5. The Respondent did not object to any Board Member's participation in the Hearing of this matter.
6. The Respondent was present at the Hearing and was represented by counsel.
7. The Respondent was, at all relevant times, listed as the supervising CPA for the firm, Porter & Company, P.C. Certified Public Accountants ("Firm"), and had ultimate responsibility for the filing and remittance of taxes withheld from the Firm's employees' paychecks.
8. Beginning in the first quarter of 2012, the Firm experienced difficulties in timely remitting payroll tax payments to the IRS, resulting in the filing of tax liens by the IRS.

9. In the first quarter of 2012, the Firm did not timely pay its payroll taxes. The payments were not made until an installment agreement was approved by the IRS, the final payments occurring in 2016.
10. In each quarter of 2014 and the first quarter of 2015, the Respondent's Firm attempted to make payroll tax deposits, but those deposits were dishonored.
11. The Respondent has presented information indicating that many of the payroll issues were due to the actions of employees of the Firm and/or software issues.
12. Nevertheless, per 21 NCAC 08N .0103 and other applicable law, it was the Respondent's responsibility to timely file and remit the payroll taxes.

CONCLUSIONS OF LAW

1. Per N.C. Gen. Stat. § 150B-42, this Board Order constitutes a Final Agency Decision of the Board.
2. The Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code. Pursuant to N.C. Gen. Stat. § 93-12(9), the Board has the authority to impose discipline upon the Respondent and Respondent's certificate and to impose civil monetary penalties.
3. The aforementioned facts constitute violations of 21 NCAC 08N .0201, .0203, and .0207.

BASED ON THE FOREGOING, the Board orders in a vote of 6 to 0 that:

1. Respondent's Certificate is revoked for three (3) years.

This the 23rd day of April, 2018.



NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS

BY: \_\_\_\_\_  
President

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: C2017136

IN THE MATTER OF:  
Joseph S. Atwell, CPA, #12973  
Respondent

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. § 150B-41, the Board and Respondent stipulate to the following:

1. Joseph S. Atwell, (hereinafter "Respondent") is the holder of North Carolina certificate number 12973 as a certified public accountant.
2. The Respondent informed the Board that he had received a censure from the North Carolina State Bar ("Bar").
3. The Bar found probable cause that the Respondent had violated their rules of conduct regarding his handling of an estate matter.
4. By virtue of the Bar censure, there is *prima facie* evidence that the Respondent violated 21 NCAC 08N .0204 (Discipline by Federal and State Authorities) and other Board rules.
5. The Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. The Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

NC BOARD OF  
APR - 2 2018  
CPA EXAMINERS

2. The aforementioned facts are *prima facie* evidence that, if proven at hearing, would establish a violation of 21 NCAC 08N .0204.
3. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) and also by virtue of the Respondent's consent to this order, the Respondent is subject to the discipline set forth below.

BASED on the foregoing and in lieu of further proceedings, the Board and Respondent agree to the following Order:

1. The Respondent, Joseph S. Atwell, is censured.
2. The Respondent's certificate is suspended for one (1) year. That suspension is stayed.
3. The Respondent shall remit with this signed Consent Order a two thousand dollar (\$2,000) civil penalty.

CONSENTED TO THIS THE 28<sup>th</sup> DAY OF March, 2018.  
(Day) (Month) (Year)  
Joseph S. Atwell  
Respondent

APPROVED BY THE BOARD THIS THE 23 DAY OF April, 2018.  
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY: William J. Williams Jr.  
President

NC BOARD OF  
APR - 2 2018  
CPA EXAMINERS

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
Case #C2017210-2

IN THE MATTER OF:  
Andrew K. Harris, CPA, PLLC  
Respondent

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. § 150B-41, the Board and Respondent Firm stipulate to the following:

1. Andrew K. Harris, CPA, PLLC (hereinafter "Respondent Firm"), is a registered certified public accounting firm in North Carolina.
2. The Board received a referral from the NC Office of the State Auditor ("OSA") alleging that the Respondent Firm had submitted an audit report for a local government entity that did not meet applicable financial reporting requirements.
3. The Board requested the Respondent Firm address the audit report and audit documentation deficiencies as identified by OSA.
4. The Respondent Firm's audit procedures did not conform with generally accepted auditing standards.
5. The audit documentation was insufficient and did not conform with generally accepted auditing standards.
6. The Respondent Firm wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondent Firm understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. The Respondent Firm is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

NC BOARD OF

APR - 6 2018

CPA EXAMINERS

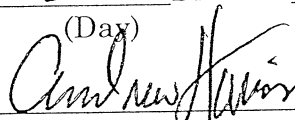
Consent Order - 2  
Andrew K. Harris, CPA, PLLC

2. The Respondent Firm's failure to perform audit services in accordance with generally accepted auditing standards constitutes a violation of 21 NCAC 08N .0403.
3. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) and also by virtue of the Respondent Firm's consent to this order, the Respondent Firm is subject to the discipline set forth below.

BASED on the foregoing and in lieu of further proceedings, the Board and the Respondent Firm agree to the following Order:

1. The Respondent Firm is censured.
2. If the Respondent Firm opts to continue to provide audit services the following conditions must be met:
  - a. All members of the Respondent Firm must take at least sixteen (16) hours of group-study CPE related to audit documentation, risk assessments, internal control, and/or updated audit standards annually until the Respondent Firm receives a pass on a system peer review.
  - b. The Respondent Firm must undergo a review of any audit prior to issuance of the audit report, pursuant to the Board's Pre-issuance Review Procedures.
3. The Respondent Firm shall pay a five hundred dollar (\$500) administrative cost to be remitted with this signed Consent Order.

CONSENTED TO THIS THE 30 DAY OF March, 2018.  
(Day) (Month) (Year)


  
\_\_\_\_\_  
Individual authorized to sign on behalf of Respondent Firm

APPROVED BY THE BOARD THIS THE 23 DAY OF April, 2018.  
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY: \_\_\_\_\_

  
\_\_\_\_\_  
President

NC BOARD OF

APR - 6 2018

CPA EXAMINERS

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
Case #C2017216-2

IN THE MATTER OF:  
Larry E. Carpenter, CPA, PA  
Respondent

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. § 150B-41, the Board and Respondent Firm stipulate to the following:

1. Larry E. Carpenter, CPA, PA (hereinafter "Respondent Firm"), is a registered certified public accounting firm in North Carolina.
2. The Board received a referral from the NC Office of the State Auditor ("OSA") alleging that the Respondent Firm had submitted an audit report for a local government entity that did not meet applicable financial reporting requirements.
3. The Board requested the Respondent Firm address the audit report and audit documentation deficiencies as identified by OSA.
4. The Respondent Firm's audit procedures did not conform with generally accepted auditing standards.
5. The audit documentation was insufficient and did not conform with generally accepted auditing standards.
6. The Respondent Firm wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondent Firm understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

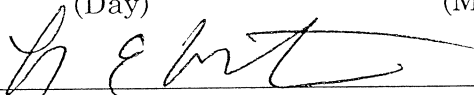
1. The Respondent Firm is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The Respondent Firm's failure to perform audit services in accordance with generally accepted auditing standards constitutes a violation of 21 NCAC 08N .0403.
3. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) and also by virtue of the Respondent Firm's consent to this order, the Respondent Firm is subject to the discipline set forth below.

MAR 23 2018

BASED on the foregoing and in lieu of further proceedings, the Board and the Respondent Firm agree to the following Order:

1. The Respondent Firm is censured.
2. If the Respondent Firm opts to continue to provide audit services the following conditions must be met:
  - a. All members of the Respondent firm must take at least sixteen (16) hours of group-study CPE related to audit documentation, risk assessments, internal control, and/or updated audit standards annually until the Respondent Firm receives a pass on a system peer review.
  - b. The Respondent Firm must undergo a review of any audit prior to issuance of the audit report, pursuant to the Board's Pre-issuance Review Procedures.
3. The Respondent Firm shall pay a five hundred dollar (\$500) administrative cost to be remitted with this signed Consent Order.

CONSENTED TO THIS THE 22 DAY OF MARCH, 2018.  
(Day) (Month) (Year)

  
\_\_\_\_\_  
Individual authorized to sign on behalf of Respondent Firm

APPROVED BY THE BOARD THIS THE 23 DAY OF April, 2018.  
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY:   
\_\_\_\_\_  
President

NC BOARD OF  
MAR 23 2018  
CPA EXAMINERS

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
Case #s C2017254-1/2

IN THE MATTER OF:

Anthony M. Sclafani, CPA, #38387  
Anthony M. Sclafani CPA PC  
Respondents

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. § 150B-41, the Board and Respondent stipulate to the following:

1. Anthony M. Sclafani, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 38387 as a Certified Public Accountant.
2. Anthony M. Sclafani CPA PC (hereinafter "Respondent Firm"), is a registered professional corporation providing accounting services in North Carolina. The Respondent and Respondent Firm are collectively referred to as the "Respondents."
3. At all relevant times, the Respondent was the supervising CPA of the Respondent Firm and, as such, was the CPA responsible for ensuring that the Board's peer review requirements were satisfied.
4. The AICPA provided information to the Board that the Respondent Firm had provided limited scope audits for an employee benefit plan for several years.
5. The Respondent Firm did not disclose those audits to the Board on its annual firm renewal and did not undergo peer review.
6. The United States Department of Labor ("DOL") subsequently provided information to the Board asserting that the Respondent Firm's audits of those same employee benefit plans were deficient.

NC BOARD OF

MAR 15 2018

CPA EXAMINERS

7. As a mitigating circumstance, the Respondent has asserted that, prior to moving to North Carolina, he was subject to the jurisdiction of New York. He has correctly indicated that New York did not require peer review for firms of his size.
8. Nevertheless, the Respondent and Respondent Firm were subject to North Carolina laws and rules at the time that the audits were performed.
9. The North Carolina Board requires peer review of all firms performing audits, regardless of their size.
10. The Respondents wish to resolve this matter by consent and agree that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondents understand and agree that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. The Respondents are subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The Respondents' failure to perform audit services in accordance with standards constitutes a violation of 21 NCAC 08N .0403.
3. The Respondents' failure to register for peer review constitutes a violation of 21 NCAC 08N .0213.
4. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) and also by virtue of the Respondents' consent to this order, the Respondents are subject to the discipline set forth below.

NC BOARD OF

MAR 15 2008

CPA EXAMINERS

BASED on the foregoing and in lieu of further proceedings, the Board and the Respondents agree to the following Order:

1. The Respondent is censured.
2. The Respondent shall pay a one thousand dollar (\$1,000) civil penalty to be remitted with this signed Consent Order.
3. In the event that the Respondent Firm performs any audits in the future, it must undergo a review of the audit prior to issuance of the audit report, pursuant to the Board's Pre-issuance Review Procedures.

CONSENTED TO THIS THE 12 DAY OF MARCH, 2018  
(Day) (Month) (Year)

ANTHONY M. SCLAFANI CPA PC  
Respondent

[Signature]  
Individual authorized to sign on behalf of Respondent Firm

APPROVED BY THE BOARD THIS THE 23 DAY OF APRIL, 2018  
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]  
President

NC BOARD OF  
MAR 15 2018  
CPA EXAMINERS

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: C2017273

IN THE MATTER OF:  
Darren Brady, CPA, #31712  
Respondent

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. § 150B-41, the Board and Respondent stipulate to the following:

1. Darren Brady, (hereinafter "Respondent") is the holder of North Carolina certificate number 31712 as a certified public accountant.
2. The Board received a complaint from one of the Respondent's non-attest clients.
3. At the Respondent's request, the client provided the Respondent a loan of \$150,000. The loan was reflected in a promissory note ("Note") dated August 28, 2008. The Respondent was to pay off the Note through monthly installment payments.
4. The client made the loan based upon the Respondent's representation that he intended to use the money to purchase the portfolio of another CPA firm and open a new location.
5. The client asserts that rather than using the money to expand his practice, the Respondent made other investments that were unsuccessful.
6. The Respondent has confirmed that the loan proceeds were not utilized to purchase the CPA firm as originally intended.
7. The Respondent has subsequently failed to make timely payments and has defaulted on the loan.
8. The Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to

Consent Order - 2  
Darren Brady, CPA

review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

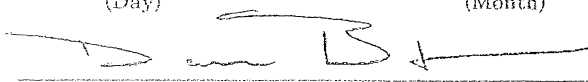
BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. The Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The Respondent has obtained a loan from a client and did not apply the proceeds in the way which was represented.
3. The aforementioned conduct constitutes a violation of 21 NCAC 08N .0202 and .0203.
4. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) and also by virtue of the Respondent's consent to this order, the Respondent is subject to the discipline set forth below.

BASED on the foregoing and in lieu of further proceedings, the Board and Respondent agree to the following Order:

1. The Respondent, Darren Brady, is censured.

CONSENTED TO THIS THE 28<sup>th</sup> DAY OF March, 2018  
(Day) (Month) (Year)

  
Respondent

APPROVED BY THE BOARD THIS THE 23 DAY OF April, 2018  
(Day) (Month) (Year)



NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS

BY:  
President



NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #C2017289

IN THE MATTER OF:  
Neil Bernard McLean, CPA, #33148  
Respondent

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. § 150B-41, the Board and Respondent stipulate to the following:

1. Neil Bernard McLean, CPA (hereinafter "The Respondent"), is the holder of North Carolina certificate number 33148 as a Certified Public Accountant.
2. The Respondent informed the Board on his 2016-2017 individual certificate Renewal ("Renewal") that between January 1, 2015, and June 30, 2016, he had obtained the requisite forty (40) hours of continuing professional education ("CPE") to meet the 2015 CPE requirements.
3. Based on the Respondent's representation, the Board accepted his Renewal.
4. Board staff requested that the Respondent provide certificates of completion for the CPE reported to meet his 2015 and 2016 requirements.
5. The Respondent failed to provide documentation to substantiate completion of the ethics course mandated to meet his 2015 CPE requirements. In addition, the Respondent only provided documentation for thirty-six (36) hours of CPE taken to meet his 2016 CPE requirements.
6. The Respondent was non-responsive to all inquiries sent by the Professional Standards staff.
7. The Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. The Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4) and .0206.
3. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) and also by virtue of the Respondent's consent to this order, the Respondent is subject to the discipline set forth below.

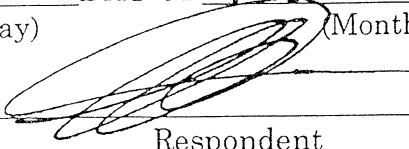
BASED on the foregoing and in lieu of further proceedings, the Board and the Respondent agree to the following Order:

1. The Respondent's failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. The Respondent's failure to adequately renew his certificate results in a forfeiture pursuant to N.C. Gen. Stat. § 93-12(15).
2. The Respondent must return his certificate to the Board within fifteen (15) days of his receipt of the Board's notification of its approval of this Consent Order.
3. The Respondent may apply for the reissuance of his certificate after one (1) year from the date the Board approves this Consent Order as long as the civil penalty required in number five (5) of this Order has been timely received by the Board.
4. The Respondent may apply to return his certificate to active status by submission and approval of a reissuance application, which includes:
  - a. Application form,
  - b. Payment of the application fee,
  - c. Three (3) moral character affidavits, and
  - d. Forty-four (44) hours of CPE in the twelve (12) months preceding the application, including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs.

Consent Order - 3  
Neil Bernard McLean, CPA

5. The Respondent shall pay a one thousand dollar (\$1,000) civil penalty, to be remitted to the Board prior to submitting a reissuance application.
6. The Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of his certificate.

CONSENTED TO THIS THE 28<sup>th</sup> DAY OF February, 2018  
(Day) (Month) (Year)

  
\_\_\_\_\_  
Respondent

APPROVED BY THE BOARD THIS THE 23 DAY OF April, 2018  
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY:   
\_\_\_\_\_  
President

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #C2018012

IN THE MATTER OF:  
Patrick J. Coleman, CPA, #32852  
Respondent

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. § 150B-41, the Board and Respondent stipulate to the following:

1. Patrick J. Coleman, CPA (hereinafter "The Respondent"), is the holder of North Carolina certificate number 32852 as a Certified Public Accountant.
2. The Respondent informed the Board on his 2017-2018 individual certificate Renewal ("Renewal") that between January 1, 2016, and June 30, 2017, he had obtained the requisite forty (40) hours of continuing professional education ("CPE") to meet the 2016 CPE requirements.
3. Based on the Respondent's representation, the Board accepted his Renewal.
4. The Board staff requested that the Respondent provide certificates of completion for the CPE reported to meet his 2016 requirements.
5. The Respondent was unable to provide documentation for thirty-two (32) hours of the forty (40) hours of 2016 CPE hours that he claimed on his 2017-2018 annual renewal. In addition, the Respondent failed to provide documentation to substantiate completion of the ethics course mandated to meet his 2016 CPE requirements.
6. The Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

NC BOARD OF

APR 12 2018

CPA EXAMINERS

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. The Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).
3. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) and also by virtue of the Respondent's consent to this order, the Respondent is subject to the discipline set forth below.

BASED on the foregoing and in lieu of further proceedings, the Board and the Respondent agree to the following Order:

1. The Respondent's failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. The Respondent's failure to adequately renew his certificate results in a forfeiture pursuant to N.C. Gen. Stat. § 93-12(15).
2. The Respondent must return his certificate to the Board within fifteen (15) days of his receipt of the Board's notification of its approval of this Consent Order.
3. The Respondent may apply for the reissuance of his certificate after one (1) year from the date the Board approves this Consent Order as long as the civil penalty required in number five (5) of this Order has been timely received by the Board.
4. The Respondent may apply to return his certificate to active status by submission and approval of a reissuance application which includes:
  - a. Application form,
  - b. Payment of the application fee,
  - c. Three (3) moral character affidavits, and
  - d. Seventy-two (72) hours of CPE in the twelve (12) months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs.

NC BOARD OF

APR 12 2010

CPA EXAMINER

5. The Respondent shall pay a one thousand dollar (\$1,000) civil penalty, to be remitted to the Board prior to submitting a reissuance application.
6. The Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of his certificate.

CONSENTED TO THIS THE 11 DAY OF APRIL, 2018.  
(Day) (Month) (Year)

Patrick Coleman  
Respondent

APPROVED BY THE BOARD THIS THE 27 DAY OF April, 2018.  
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY: William J. Williams Jr.  
President

NC BOARD OF  
APR 12 2018  
CPA EXAMINERS